



## ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: November 15, 2002

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 559.08.214 (Sales and Rentals of Fruit Bins)

Date issued: December 31, 1992

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-122, 458-20-209, and 458-20-210

Purpose of the document: This document explains when retail sales tax applies to sales and rentals of fruit bins.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Review recommendation:**

- A. Update
- B. Cancel
- C. Leave as is
- D. Incorporate into rule and cancel

<b>X</b>

**Briefly explain your recommendation:**

**This document provides useful information about charges made by fruit packers to growers for the bins that the packers use in the receiving, sorting, inspection, and storage of fruit. The information provided in this document can be incorporated into a revised WAC 458-20-210 which would be combined with WAC 458-20-122.**

**Manager Action:** \_\_\_\_\_ Accepted recommendation

**Date:** \_\_\_\_\_

**Comments:** \_\_\_\_\_